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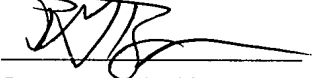
PATENT APPLICATION



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Atsushi Tanno  
Serial No.: 10/523,789  
Conf. No.: 5705  
Filed: 2/9/2005  
For: TIRE WHEEL  
Art Unit: 3617  
Examiner: Bellinger, Jason R.

*I hereby certify that this paper is being deposited with the United States Postal Service as FIRST-CLASS mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this date.*

16 May 07   
Date Registration No. 29,367  
Attorney for Applicant(s)

SUBMISSION OF SUBSTITUTE SPECIFICATION

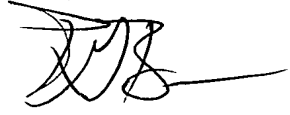
Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed January 16, 2007, applicants submit the enclosed substitute specification in compliance with 37 C.F.R. §§ 1.52, 1.121(b)(3), and 1.125. The substitute specification includes all amendments made in Amendment A, mailed May 16, 2007. No new matter has been added.

Respectfully submitted,

GREER, BURNS & CRAIN, LTD.

By 

Patrick G. Burns  
Registration No. 39,267

May 16, 2007  
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